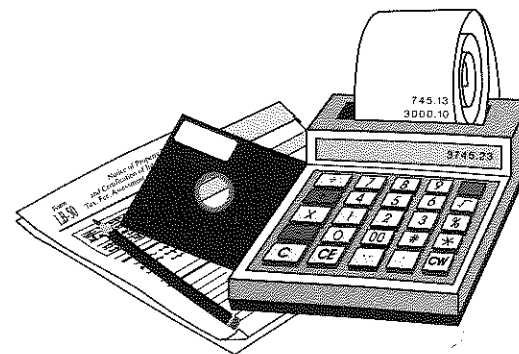


Oregon Department of Revenue
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Salem OR 97309-5075

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2001-2002

Local Budget Law and Notice of Property Tax

Forms and Instructions for Municipal Corporations

This booklet contains the forms you need to publish your district's budget. It also contains the forms needed to certify property taxes to the county assessor. The booklet is arranged with the instructions and examples in the front and the tear-out forms in the back.

Special note for urban renewal agencies: Urban renewal agencies **are** subject to the Local Budget Law and must complete the process separately from the parent municipality (county or city). **A packet specifically designed for urban renewal agencies is available** and is being mailed directly to urban renewal agencies.

Budget detail sheets

The budget sheets are available again this year by special order only. No changes have been made to the LB-10, LB-11, LB-20, LB-30, LB-31, LB-35, LB-36, or the LB-40 forms. Computer-produced versions (spreadsheets) of these forms may be used as long as the formats are the **same** as the LB forms provided by Revenue. If you need any of these specific forms, order them from the Department of Revenue. These forms are also available on Revenue's Web site at: www.dor.state.or.us.

Publication

Publication is defined in local budget law [ORS 294.311(32)] as being one of the following actions:

- Printing in one or more newspapers of general circulation within the boundaries of the municipal corporation; or
- Mailing through the U. S. Postal Service by first class mail, postage prepaid to each street address within the boundaries of the municipal corporation; or
- Hand delivery to each street address within the boundaries of the municipal corporation.

When this document refers to "publish" it means any of the methods described above.

Publication forms

The publication forms are used to give notice of the budget committee meeting, notice of the budget hearing, and to publish a summary of the budget. Computer-produced versions (spreadsheets) of these forms may be used as long as the formats are the **same** as the forms provided in this booklet. These forms are available on the Department of Revenue's Web site at: www.dor.state.or.us.

- **Notice of Budget Committee Meeting**
- **Form LB-1**—Notice of Budget Hearing and Financial Summary
- **Form LB-2**—Funds Not Requiring a Property Tax to be Levied
- **Form LB-3**—Funds Requiring a Property Tax to be Levied
- **Form LB-4**—Summary of Organization Unit/Program by Fund
- **Second Notice of Budget Hearing**

Notice of Property Tax—LB-50

Each taxing district imposing a property tax must give notice of its property tax levy to the county assessor by July 15.

Supplemental budget publication forms

Supplemental budgets may be required during the ensuing fiscal year. If the supplemental budget increases a fund by 10 percent or more, notice of the supplemental budget hearing must be published. Forms for this publication are provided in this booklet.

The Publication Forms

Notice of budget committee meeting

Local Budget Law says that budget committees must hold one or more meetings for the purpose of (1) receiving the budget message and the budget document and, (2) providing members of the public with an opportunity to ask questions about and comment on the budget document. Prior notice is required when the budget committee is performing these two functions. If more than one meeting is being used to meet these two requirements, then the first noticed meeting must be to receive the budget and budget message. The public may be heard at that meeting. If the public will not be provided the opportunity to comment at that first meeting, then the budget committee must provide such an opportunity at one or more subsequent meetings.

Prior published notice is required for all meetings used to meet the two requirements stated above. If more than one meeting is used to meet the requirements, the notice may be a single notice containing all of the required information. If several meetings are being held to take public questions and comments, only the first of the series must be published, but notice of each must meet the requirements of ORS 294.406—be given in the same time frame as meetings of the governing body of the municipal corporation and in the same manner, or in one of the publication formats described in Local Budget Law [ORS 294.311 (32): printing in newspaper, mailing, or hand delivery].

Notice of the meeting(s) to meet the two budget committee requirements must state:

- The purpose, time and place of the meeting(s) and where the budget document is available.
- That the meeting is a public meeting.
- If the meeting is one at which public comment will be invited, that any person may ask questions about and comment on the budget document at that time.

The Notice of Budget Committee Meeting form included in this packet may be used to provide notice of the budget committee meeting. The district may wish to compose its own notice. This is acceptable as long as all of the required elements are included in the notice.

If the notice is published in a newspaper, the notice must be published at least twice, separated by at least five days. The first publication

cannot be more than 30 days prior to the meeting date, and the second publication cannot be less than 5 days prior to the meeting date. If notice is made by mailing or by hand delivery, only one notice is required and it must be mailed by U. S. Postal Service or hand delivered not later than 10 days prior to the meeting date.

Two forms are provided in this booklet for this notice. The "A" form is to be used when the budget committee will receive the budget message and take public comment at the same meeting. The "B" form is to be used when public comment will be taken only at a meeting held after the meeting where the budget message is delivered. If you use this form, you need to publish the date, time, and location of the meeting at which the budget message will be delivered, and also the date, time, and location of the first meeting at which public comment will be taken.

Notice of budget hearing

Every taxing district must publish information about its approved budget. The publication forms (Forms LB-1, LB-2, LB-3, and LB-4) may be used for this purpose. The publication forms provide interested persons with important information about the budget. Some districts may use a narrative publication in lieu of using these forms. See the *Local Budgeting Manual*, and ORS 294.418 for details about the narrative publication alternative.

Note: If your budget has only **one** fund, you need only publish the LB-1 form.

Form LB-1, Notice of Budget Hearing and Financial Summary, contains three items:

1. Legal notice of the time and place of the budget hearing.
2. A financial summary of the current year's and next year's budget.
3. A statement of indebtedness.

Form LB-1 totals amounts from the funds presented on the LB-2 and LB-3 forms.

The LB-2 and LB-3 forms summarize each fund in the budget as approved by the budget committee. The "Name of Fund" section should be completed on both the LB-2 and LB-3 forms where any fund amounts are listed.

Form LB-2 summarizes from the budget detail sheets of funds which are **not** levying a property tax.

Form LB-3 summarizes from the budget detail sheets of funds which are levying a property tax.

Form LB-4 summarizes the organizational units or programs of funds presented on the LB-2 and LB-3 forms. Common examples of organizational units or programs include the Police Department, Fire Department, and the Assessor's Office. All organizational units or programs must be summarized. Note that each LB-4 form has room for summary of four units or programs plus a section to summarize any amounts which are not allocated to an organizational unit or program. This is labeled as "nondepartmental." Only one "nondepartmental" section will be filled in per fund. Amounts for contingencies, transfers, and unappropriated ending fund balances should be displayed in the "nondepartmental" section.

Note: All funds must be published in which amounts were adopted for the current year budget or in which amounts were expended or received for the preceding year. This is required regardless of whether the fund, organizational unit, or program is budgeted for next year. **All** funds must be included in the totals on the LB-1 financial summary form. If your budget only has one fund, check the box in the "Financial Summary" area of the LB-1 to indicate this.

Filling out the forms

Start by filling out Forms LB-2 and LB-3. If any of the funds on these forms are split into organizational units or programs, use Form LB-4 to record them. When these three forms are completed, fill out Form LB-1. This is the form that summarizes all of the taxing district's funds.

Columns on the forms

All of the publication forms contain two or more columns for financial data. These columns provide data for different fiscal years, as explained below:

Actual data last year (LB-2, LB-3 and LB-4). This column contains the actual amounts spent or received as reflected in the audited financial data for the fiscal year 1999-00. This column corresponds with column 2 of the budget detail sheet, "First Preceding Year."

Adopted budget this year. This column contains the amounts in the current year's adopted budget (2000-01), including supplemental budgets adopted by the governing body. This column corresponds with column 3 of the budget detail sheet, "Adopted Budget this Year," plus any changes made during the year.

Approved budget next year. This column contains the amounts for next year (2001-02) as **approved by the budget committee**. This column corresponds with the "Approved by Budget Committee" column on the budget detail sheet.

Summarizing expenditures and resources

All four publication forms include nine or more lines for summarizing fund expenditures and resources. These are explained below:

Expenditures

Total personal services. This amount includes all salaries, fringe benefits, and other costs associated with salaries.

Total materials and services. This includes contractual and other services, materials, supplies, and other miscellaneous charges.

Total capital outlay. This amount includes land acquisition, buildings, improvements, machinery, and equipment.

Total debt service. This is the amount set aside for payment of debt. It includes both short-term debt (usually in the General Fund) and long-term debt (usually in the Debt Service Fund).

Total transfers. This includes amounts transferred from one fund to another within the district.

Total contingencies. This is the amount set aside for unforeseen events in the budgeted year.

Total all other expenditures and requirements. This amount is for publication purposes only. Includes special payments, reserves for future expenditures, and any other requirement that doesn't fit in any other specific category.

Total unappropriated ending fund balance. This is the total amount set aside under ORS 294.371 to provide for funds between July 1 and the time when enough new revenues are on hand to meet cash flow needs of the fund in the following fiscal year. In the "Actual Data Last Year" column on the LB-2 and LB-3, show the actual ending fund balance.

Resources

Forms LB-1 and LB-3 ask for detailed information about resources. For purposes of these forms, all resources can be divided into two main categories. These are (1) ad valorem property taxes, and (2) all other resources.

The "property taxes" category includes **only** ad valorem taxes for the budgeted year. The other category includes all other types of resources including grants, gifts, and prior years' taxes to be received in the budgeted year. Only line 10 on Form LB-1 and Form LB-3 deals with "other resources except property taxes." The remaining lines deal with property tax amounts. Some of these are explained in the following:

Total property taxes. This is the amount of property tax revenue approved by the budget committee as part of the budget resources.

Estimated property taxes not to be received. This is split into two separate categories. The loss due to constitutional limits is the amount estimated by the district that will be lost when the assessor reduces property taxes on each account to fit under the general government limit. The second part is the amount estimated for those who won't pay their taxes and discounts granted for timely payments. See page 16 of this booklet for a list, by county, of the percentage of taxes collected after discounts and uncollectables. The amount of loss due to constitutional limits is entered on line 14A. The second part is entered on line 14B.

Total tax levy. This is the total amount of all ad valorem taxes that the district is planning to levy. **The budget committee must approve this amount, or the tax rate estimated to be necessary to raise this amount.**

Form LB-1—Notice of budget hearing

Form LB-1 contains information in addition to financial summary of fund resources and expenditures.

Notice of budget hearing. This notice tells the public when and where the public hearing will take place. It also states where copies of the budget are located and provides other information.

Statement of accounting basis. The notice tells the public if the basis of accounting for the budget year is consistent with the basis of accounting used in the preceding year. If major changes have been made, a narrative description of the changes and their effects on the budget should be included with the publication.

Statement of indebtedness. This section summarizes the district's authorized and outstanding debt. The first section is for long-term debt. The second is for short-term debt.

Long-term debt. This part offers information about debt outstanding and debt authorized but not yet incurred. This section should detail debt estimates only as of the beginning of the fiscal year.

In the columns labeled "July 1 Approved Budget Year," enter the amounts expected to be outstanding or authorized on July 1, 2001. Debt authorized but not incurred usually refers to general obligation bonded debt that has been voter-approved, but the bonds have not been sold.

Short-term debt. This part is generally used to record authorized "tax anticipation notes." These provide funds between the start of the budgeted fiscal year and the receipt of the first tax moneys in November.

Publishing

Taxing districts must notify the public by publishing the required forms not less than 5 nor more than 30 days before the scheduled budget hearing. See page 1 for the definition of "publication."

Posting

If no newspaper is published in the district **and** the total anticipated requirements (on line 9 of Form LB-1) will not exceed \$50,000, the forms may be posted in three conspicuous places for at least **20 days** before the scheduled budget hearing instead of publishing them.

If the notice is posted instead of being published, a second notice is required. The second notice must be published by one of the three methods, not less than 5 nor more than 30 days before the hearing.

You may use the "Second Notice of Budget Hearing" form included in this booklet.

Submission to Department of Revenue

If you are not imposing a property tax, submit the following to the department by July 15: The resolution statements adopting the budget and making appropriations. Send to: Property Tax Division, Oregon Department of Revenue, PO Box 14380, Salem OR 97309-5075.

For more information

To order specific budget detail sheets, call 503-945-8293 or you can download them from Revenue's Web site at: www.dor.state.or.us.

If you need help with these forms, refer to the *Local Budgeting Manual* provided by the Department of Revenue. If you still need help, contact your county assessor or the Department of Revenue, telephone 503-945-8293. Our e-mail address is: finance.taxation@state.or.us.

Form LB-1 Sample

FORM LB-1

NOTICE OF BUDGET HEARING

A meeting of the City Council will be held on May 17, 2001 at 7:00 ☐ a.m. ☒ p.m. at Library, 234 Main Street. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2001 as approved by the City of Illustration Budget Committee.

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall 123 Mail Street between the hours of 8:00am and 4:30pm. This budget was prepared on

a basis of accounting that is ☒ consistent; ☐ not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below.

County Sample City Illustration Chairperson of Governing Body A. Test Telephone Number (503) 378-0000

FINANCIAL SUMMARY

	TOTAL OF ALL FUNDS	Adopted Budget	Approved Budget
		This Year — 2000–2001	Next Year — 2001–2002
Anticipated Requirements	1. Total Personal Services.....	116,050	120,000
	2. Total Materials and Supplies.....	51,200	53,000
	3. Total Capital Outlay.....	31,000	30,000
	4. Total Debt Service.....	3,220	2,760
	5. Total Transfers.....	0	4,000
	6. Total Contingencies.....	10,000	12,000
	7. Total All Other Expenditures and Requirements.....	13,000	7,000
	8. Total Unappropriated Ending Fund Balance.....	2,800	2,500
	9. Total Requirements — add lines 1 through 8.....	227,270	231,260
Anticipated Resources	10. Total Resources Except Property Taxes.....	132,233	130,849
	11. Total Property Taxes Estimated to be Received.....	95,037	100,411
	12. Total Resources — add lines 10 and 11.....	227,270	231,260
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11).....	95,037	100,411
	14. Plus: Estimated Property Taxes Not to be Received.....		
	A. Loss Due to Constitutional Limits.....	11,830	13,951
	B. Discounts Allowed, Other Uncollected Amounts.....	7,154	7,558
	15. Total Tax Levied — add lines 13 and 14.....	114,021	121,920
Tax Levies By Type	16. Permanent Rate Limit Levy (rate limit <u>1.7000</u>).....	1.7000	1.7000
	17. Local Option Taxes.....	.7510	5,000 & .7510
	18. Levy for Bonded Debt or Obligations.....	6,473	5,656

STATEMENT OF INDEBTEDNESS

☐ None ☒ As Summarized Below ☒ None ☐ As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2001–2002 Approved Budget Year	July 1, 2001–2002 Approved Budget Year
Bonds.....	250,000	
Interest Bearing Warrants.....		
Other.....		
Total Indebtedness	250,000	

Short-Term Debt			
This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:			
FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

150-504-001 (Rev. 11-00)

If you only have one fund, you are only required to publish the LB-1 form. Check this box to indicate that there is no LB-2, LB-3, or LB-4.

Financial Summary shows total of expenditures of all funds. For example: \$20,000— from General Fund (LB-3) \$10,000— from Equipment Fund (LB-2)

Include prior years' taxes on line 10.

Estimate the amount the district will lose because of the constitutional limits (Measure 5).

The percentage you use to figure estimated taxes not to be received because of discounts and uncollected taxes should be the same for all funds.

Budget committee approved taxes.

Form LB-2 Sample

Show name of each fund.

FORM LB-2

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Fund	Equipment Reserve Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services		0	0	0
2. Total Materials and Services		0	0	0
3. Total Capital Outlay		0	0	10,000
4. Total Debt Service		0	0	0
5. Total Transfers		0	0	0
6. Total Contingencies		0	0	0
7. Total All Other Expenditures and Requirements		0	13,000	7,000
8. Total Unappropriated Ending Fund Balance		10,000	0	0
9. Total Requirements		10,000	13,000	17,000
10. Total Resources Except Property Taxes		10,000	13,000	17,000

150-504-002 (Rev. 11-00)

For "Actual Data,"
use ending fund
balance.

Summarize on
line 3, LB-1

Form LB-3 Sample

Show name of each fund.

FORM LB-3

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page.

Name of Fund	General Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services		112,568	116,050	120,000
2. Total Materials and Services		49,100	51,200	53,000
3. Total Capital Outlay		15,732	31,000	20,000
4. Total Debt Service		0	0	0
5. Total Transfers		0	0	4,000
6. Total Contingencies		0	10,000	12,000
7. Total All Other Expenditures and Requirements		0	0	0
8. Total Unappropriated Ending Fund Balance		4,052	0	0
9. Total Requirements		181,452	208,250	209,000
10. Total Resources Except Property Taxes		96,529	119,233	113,849
11. Property Taxes Estimated to be Received		84,923	89,017	95,151
12. Total Resources (add lines 10 and 11)		181,452	208,250	209,000
13. Property Taxes Estimated to be Received (line 11)			89,017	95,151
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			11,830	13,951
B. Discounts, Other Uncollected Amounts			6,701	7,162
15. Total Tax Levied (add lines 13 and 14)			107,548	116,264
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 1.7000)			1.7000	1.7000
17. Local Option Taxes			.7510	5,000 & .7510
18. Levy for Bonded Debt or Obligations			0	0

This example
shows two
types of local
option taxes.

Name of Fund	Debt Service Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services		0	0	0
2. Total Materials and Services		0	0	0
3. Total Capital Outlay		0	0	0
4. Total Debt Service		476	3,220	2,760
5. Total Transfers		0	0	0
6. Total Contingencies		0	0	0
7. Total All Other Expenditures and Requirements		0	0	0
8. Total Unappropriated Ending Fund Balance		3,100	2,800	2,500
9. Total Requirements		3,576	6,020	5,260
10. Total Resources Except Property Taxes		0	0	0
11. Property Taxes Estimated to be Received		3,576	6,020	5,260
12. Total Resources (add lines 10 and 11)		3,576	6,020	5,260
13. Property Taxes Estimated to be Received (line 11)			6,020	5,260
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			0	0
B. Discounts, Other Uncollected Amounts			453	396
15. Total Tax Levied (add lines 13 and 14)			6,473	5,656
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit)			0	0
17. Local Option Taxes			0	0
18. Levy for Bonded Debt or Obligations			6,473	5,656

Added together,
should equal
amount on line
14A, LB-1.

For "Actual Data,"
use ending fund
balance.

150-504-003 (Rev. 11-00)

Form LB-4 Sample

Fill out Form LB-4 only for funds which have organizational units or programs.

FORM LB-4 SUMMARY OF ORGANIZATION UNIT/PROGRAM BY FUND

Publish ONLY completed portion of this page.

Name of Fund	General			
Name of Unit/Program/Department		Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
City Administration				
1. Total Personal Services		28,722	29,590	30,500
2. Total Materials and Services		8,110	8,400	8,000
3. Total Capital Outlay		1,000	2,000	500
4. Total Debt Service		0	0	0
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements		0	0	0
8. Total Unappropriated Ending Fund Balance		37,832	39,990	39,000
9. Total Requirements				
Police Department				
1. Total Personal Services		55,123	56,770	58,500
2. Total Materials and Services		24,524	25,600	26,500
3. Total Capital Outlay		5,709	4,000	15,000
4. Total Debt Service		0	0	0
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements		0	0	0
8. Total Unappropriated Ending Fund Balance		85,356	86,370	100,000
9. Total Requirements				
Fire Department				
1. Total Personal Services		28,723	29,690	31,000
2. Total Materials and Services		16,466	17,200	18,500
3. Total Capital Outlay		9,023	25,000	4,500
4. Total Debt Service		0	0	0
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements		0	0	0
8. Total Unappropriated Ending Fund Balance		54,212	71,890	54,000
9. Total Requirements				
Nondepartmental				
1. Total Personal Services				
2. Total Materials and Services				
3. Total Capital Outlay			0	4,000
4. Total Debt Service			10,000	12,000
5. Total Transfers				
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated Ending Fund Balance		4,052	10,000	16,000
9. Total Requirements		4,052		

Added together, should equal total requirements on line 9, LB-3.

150-504-004 (Rev. 11-00)

For "Actual Data," use ending fund balance.

Resolutions Adopting, Appropriating, Imposing, and Categorizing Taxes

The resolution is a formal expression of the opinion or will of the governing board. An ordinance has the character of an enactment of law by an established authority. For the purposes of Local Budget Law, a resolution or ordinance by the taxing district's governing body provides the legal authority to adopt the budget, make appropriations for expenditures and impose and categorize taxes.

Formally adopting the budget

Sometime after the public hearing, at a regularly scheduled meeting, the governing body must enact specific resolutions or ordinances to adopt the budget, make appropriations, impose taxes, and categorize the taxes. Adopt the budget by June 30. The resolution that adopts the budget should state the total amount of all the budget requirements. Budget requirements include expenditures along with "reserved for future" amounts and unappropriated ending fund balance amounts.

Making appropriations

Include a schedule of appropriations in the resolution making appropriations. This schedule provides the district with legal spending authority and spending limitations throughout the fiscal year. At a minimum you must appropriate to the level outlined in statute, ORS 294.435(3).

Organizational style budgets

If you prepared an organizational style budget, at a minimum, for each fund make a separate appropriation for each organizational unit or program. For example:

- General fund.
 - Fire department.
 - Police department.

In funds without organizational units or programs, appropriate amounts for personal services, materials and services, and capital outlay.

Items that are not specifically identified with an organizational unit or program—interfund transfers, debt service, and operating contingency—are appropriated separately in each fund. For more information on organizational style budgets refer to the Local Budgeting Manual.

Single service style budgets

If the terms "organizational unit" or "program" do not apply to your budget or a particular fund, for each fund show relevant appropriations for:

- Personal services.
- Materials and services.
- Capital outlay.
- Debt service.
- Special payments.
- Interfund revenue transfers.
- General operating contingency.

Remember, "unappropriated ending fund balances" and "reserved for future expenditure" amounts are not included as appropriations in the resolution but may be foot-noted to balance to total budget.

Imposing taxes

State the total of all property taxes and/or rates by type of taxing authority being certified to the county assessor. Taxes imposed must be the same or lower than the dollar amount and/or rate approved by the budget committee. The dollar amount or rate may only be higher if the governing body republishes the budget summary with changed taxes and holds a second budget hearing.

Under the permanent rate limit, the budget committee may have chosen to impose a dollar amount. If the governing body agrees with this choice, the resolution must reflect that dollar amount of taxes and not impose the rate.

Your district may have received voter approval for one or more local option taxes. Local option taxes can be for operations or capital projects. In the resolution show the dollar amount or rate for each local option tax by type—operations or capital project. Again, the dollar amount or rate must be the same or lower than that approved by the budget committee unless the budget was republished. The tax certification form, LB-50, requires you to certify each type of local option tax on a separate line.

If your district has the authority to impose two or more local option taxes of the same type (operations or capital project) and style (dollar-amount or rate), add all the same type and style local option taxes together. Include these totals in the resolution statement stating the type of local option tax.

Taxes imposed to pay for bonds are always imposed as a dollar amount. In the resolution, state the dollar amount of taxes needed to pay bond principal and interest. As with the other taxes, this amount must be equal to or lower than that approved by the budget committee unless amended by the governing body through the republication process.

Categorizing taxes

The governing body must declare through the resolution the tax limitation category(ies) into which the district's tax is to be placed. The tax categories available to counties, cities and special districts are **general**

government and **excluded from limitation**. The resolution must show the tax category for each fund into which tax money is budgeted.

The statement to categorize tax may be included with the statement to impose tax.

Sample resolution form

The sample resolution provided in this booklet is designed to be torn out and the blanks filled in. If it doesn't meet your needs, use it as an example from which to create your own resolution. For more details on the resolution statements read Chapter 12 in the *Local Budgeting Manual*.

Instructions for Form LB-50

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

Form LB-50 is used to certify and categorize the taxing district's property tax and other charges to the county assessor. Notice of tax is due to the county assessor by July 15, unless a written extension of time to certify has been granted.

General instructions

In the spaces at the top of this form, fill in:

- The name of the county being sent the certification.
- The name of the taxing district and the name of the county where the district is located,
- The mailing address of the district, including city and ZIP code, and
- The name, title, and daytime telephone number of a budget contact person. This person should be someone who is available for contact after the document is submitted to the assessor.

Note: Oregon law (ORS 310.060) allows taxing districts (for good and sufficient reasons) to request in writing an extension of time to certify taxes. The written request for extension must be given to the county assessor by July 15.

Part I: Total property tax levy

Line 1. You may enter an amount or rate in box 1. If you certify a rate, enter the rate per \$1,000 of assessed value to be used by the assessor in extending your taxes in 2001-02. The rate entered may be up to your maximum rate limit. If you are certifying a rate, it can not exceed the rate the budget committee approved for budget year 2001-02, unless the budget was republished.

Or you may enter the dollar amount to be raised by ad valorem property taxes for 2001-02. This amount can not exceed the amount your permanent rate will actually raise.

Line 2. If you are certifying a local option levy for operations [ORS 310-060(2)(b)], you may enter a dollar amount or rate in box 2. If you certify a rate, enter the rate per \$1,000 of assessed value. The rate entered may be up to the maximum rate approved by the voters. The rate can not exceed the rate the budget committee approved as the local option rate for budget year 2001-02.

You may enter a dollar amount to be levied if the voters approved a fixed-dollar levy. The amount can not exceed the amount approved by the voters and the budget committee.

Line 3. If you are certifying a local option levy for capital projects [ORS 310.060(2)(c)], you may enter a dollar amount or rate in box 3. If you certify a rate, enter the rate per \$1,000 of assessed value. The rate entered may be up to the maximum rate approved by the voters. The rate can not exceed the rate the budget committee approved as a capital project local option rate for budget year 2001-02.

You may enter a dollar amount to be levied if the voters approved a fixed-dollar levy. The amount can not exceed the amount approved by the voters and the budget committee.

Line 4. Enter the amount being levied for 2001-02 to pay for "Gap Bonds" in box 4. Gap bonds are certain bonds that were declared as such in 1997-98. If your district did not declare gap bonds in 1997-98, the district can not claim them this year.

Line 5. Enter the amount being levied for 2001-02 to pay for qualifying pension and disability obligations in box 5. The City of Portland is the only entity that may use this line.

Line 6. Enter the dollar amount levied to pay for bond principal and interest not subject to the limitations of Measure 50 (section 11, Article XI), or Measure 5 (section 11b, Article XI) in box 6. Bond levies are always a dollar amount.

Lines 1-5 are categorized as being subject to the Measure 5 general government limitation. Line 6 is categorized as not subject to Measure 5 limitation.

Check boxes. ORS 294.435 does not allow a district to certify ad valorem property taxes at an amount or rate greater than that approved by the budget committee, unless an amended budget summary is republished by the governing body and a second budget hearing is held. **One of these boxes must be checked.** If the amount or rate being certified is not greater than that approved by the budget committee check that box. If the budget was republished, and the amount or rate is within the amount republished check that box.

Part II: Rate limit certification

Most districts had a permanent rate limit established in 1997–98 for operating taxes. Some new districts have had permanent rate limits established by voters. Other districts will have a new permanent rate because of a merger or consolidation. Some taxing districts in Deschutes and Linn Counties had their permanent rate authority reduced by the 1999 legislature. The reduced rates were effective beginning in 2000–01.

Part II of this form is designed to notify the assessor of your limit.

Line 7. Enter in box 7 the district's permanent rate limit per \$1,000 of assessed value. The rate should be carried four places to the right of the decimal point. If you do not know your permanent rate limit, contact your county assessor, or the Department of Revenue, Finance and Taxation Unit.

Line 8. If you are a new district that had its permanent rate limit established by the voters, enter the date of the election in which your rate limit was approved. You only need to complete this line for the first year your new permanent rate limit is certified. If you use line 8, include a copy of the ballot measure with your certification documents.

Line 9. If your district went through a merger or consolidation in 2000–01, show your estimated permanent rate limit on this line. Before taxes are extended on the roll for 2001–02, the assessor will calculate a permanent rate limit for your district using actual values. You will be notified of the actual new permanent rate limit. If your estimated rate is higher than the actual permanent rate limit, the assessor will use the actual rate. If your estimated rate is less than the actual permanent rate limit, the assessor will use the estimated rate.

Part III: Schedule of local option taxes

Complete this schedule if you have one or more voter-approved local option taxes. For each local option tax, list the purpose of the tax (operating or capital project), the date voters approved it, the first year the tax can be imposed, the final year the tax will be imposed and the dollar amount or rate authorized to be imposed each year.

The information you provide in this schedule supports the local option tax amounts on lines 2 and 3 in Part I.

Part IV: Special assessments, fees, and charges

Who must use this portion of the form. Those districts and nongovernmental entities who exercise their option to place their taxes (other than those certified on lines 1–6) or other charges on the tax roll must certify to their county assessor by July 15, 2001, by completing this part of the form.

If your district is imposing any of the following items, you must declare them on this portion of the form:

1. Ad valorem assessments.
2. Other taxes, fees, charges, and special assessments, such as for water, irrigation, road, drainage, etc., which may be placed on the roll.

Taxing districts such as counties and cities may have charges that fall into this area. Some special districts, such as irrigation, water and some road districts, may also impose a special assessment on the properties within their boundaries. Some nongovernmental entities may also have specific statutory authority to place charges on the roll. These certified charges may be calculated on an ad valorem basis or on another unit of measurement, such as by property, acre, or frontage foot. Your options are usually governed by statute.

Identify by category

This part of the form notifies the assessor which items are to be placed on the tax roll. In addition to declaring the dollar amount of any tax, fee, charge, or assessment, you must declare the amount by category. These categories are:

General government. Generally, these are taxes imposed by a unit of government whose main purpose is to perform governmental operations other than educational services.

Excluded from limitation. These are taxes, fees, charges, and special assessments not limited by Measure 5.

If you have questions about the correct category of your tax, consult your legal counsel and/or the statewide organization representing your district.

Use a separate line for each category. For example, a district may have a portion for operations and maintenance which would be under the General Government category. This would be on one line. The district may have a portion to pay for excluded bonded debt. This would be on a separate line.

List the specific charge(s) on the available line(s) under the heading, "Description."

Describe the tax, i.e., ad valorem, sewer assessment, or specific unit of measurement. Determine the total of each type of charge. Place the total dollar figure in the appropriate category.

Attach a complete listing of properties, by assessor's account number, to which fees, charges, and assessments are imposed. Show the amount of the fees, charges, or assessments which are imposed uniformly on the properties, i.e., each property will pay the same dollar amount. If the fees, charges, or assessments are not uniform, i.e., the amounts are calculated differently for each property, show the amount imposed on each property.

If your district is using Part IV, you must enter the ORS number that gives the district the authority to place the items on the tax roll in the space provided.

Submission to assessor

If you are imposing a tax on property, you must submit the following documents to the county assessor in each county in which this tax is imposed by July 15, or the date of extension granted by the assessor:

- Two copies of the resolution statements that adopt the budget, make appropriations, levy taxes, and categorize the taxes.
- Two copies of a complete LB-50.
- Copies of any newly approved local option or permanent rate ballot measures.

The assessor may request additional documents.

A complete copy of your budget must be submitted to the county clerk by September 30.

FORM LB-50 Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

2001-2002

To assessor of Sample County

City of Illustration has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Sample County. The property tax, fee, charge or assessment is categorized as stated by this form.

123 Main Street Illustration OR 97000

A. Test Mayor (503) 378-0000 6-29-01

PART I: TOTAL PROPERTY TAX LEVY

PART I: TOTAL PROPERTY TAX LEVY				Subject to General Government Limits		Enter rate or amount. Carry rate out four decimal places.
				Rate -or- Dollar Amount		
1. Permanent rate limit tax (per \$1000)	1	1.7000		Excluded from Measure 5 Limits		Amounts and rates entered in boxes 1-6 must be the same as what is in the resolution.
2. Local option operating tax	2	5.000				
3. Local option capital project tax	3	.7510				
4. Levy for "Gap Bonds"	4	0				
5. Levy for pension and disability obligations	5	0		Dollar Amount of Bond Levy		
6. Levy for bonded indebtedness not subject to Measure 5 or Measure 50	6	\$ 5,656				

Certification—Check one box.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART II: RATE LIMIT CERTIFICATION

7. Permanent rate limit in dollars and cents per \$1,000	7	1.7000
8. Date received voter approval for rate limit if new district	8	N/A
9. Estimated permanent rate limit for newly merged/consolidated district	9	N/A

PART III: SCHEDULE OF LOCAL OPTION TAXES — Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax amount per year -or- rate authorized by voters
Operating	Nov. 2, 1999	2000	2002	\$ 5,000
Capital project	May 18, 1999	1999	2006	\$ 0.7510

PART IV: SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 Delinquent Sewer Charges		\$ 10,000
2		

If fees, charges or assessments will be imposed on specific property within your district you must attach a complete listing of properties, by assessor's account number, to which fees, charges or assessments will be imposed. Show the fees, charges or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS 224.400 (Must be completed if you have an entry in Part IV.)

150-504-050 (Rev. 12-00)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Instructions for Notice of Supplemental Budget Hearing

General

Use this form only if a supplemental budget is needed. Not every district will need to do a supplemental budget.

This notification form is used to notify citizens of a supplemental budget hearing when the supplemental budget is proposing an increase in expenditures of 10 percent or more in a fund.

See the Local Budgeting Manual for information on supplemental budgets that increase a fund by less than 10 percent.

Hearing notice

Complete this portion of the form by giving the name of the district. Also give the location, date, and time of the hearing, and indicate when and where a copy of the supplemental budget document can be obtained or inspected.

Summary of supplemental budget

Give the name of the fund being adjusted. Use a separate section for each fund being adjusted.

Next, show the source(s) of the resource(s), such as "unrestricted grant," or "transfer from Special Revenue Fund," and the amount(s). Also show a corresponding requirement, such as "personal services" or "capital outlay," and the amount(s).

In the comment area explain the reason for the adjustment. For example: "A supplemental budget is needed to authorize spending the unrestricted grant money the district received after the regular budget was adopted."

Publication

Publish this form not less than five days nor more than 30 days before the supplemental budget hearing. If the regular budget hearing notice and financial summary were posted, this notice of supplemental budget hearing can also be posted 20 days before the hearing, but a second notice must be published by newspaper, first class mail, or hand-delivery 5 to 30 days prior to the hearing.

Percent of Property Taxes Collected, By County

These figures are the percentage amounts of property tax collections for each of the past five years.

County	1995-96	1996-97	1997-98	1998-99	1999-00
Baker	94.8%	95.0%	94.8%	95.4%	95.4%
Benton	97.1%	97.3%	97.4%	97.1%	97.2%
Clackamas	96.4%	96.4%	96.3%	96.3%	96.0%
Clatsop	93.4%	93.1%	91.7%	92.3%	92.5%
Columbia	94.5%	94.4%	94.4%	95.0%	94.8%
Coos	92.3%	92.3%	92.0%	92.8%	92.8%
Crook	92.5%	93.4%	93.6%	94.1%	94.0%
Curry	94.7%	94.7%	94.9%	94.8%	95.8%
Deschutes	94.9%	94.9%	95.0%	95.9%	96.0%
Douglas	93.6%	94.0%	93.6%	93.6%	93.6%
Gilliam	97.2%	97.3%	95.9%	96.9%	97.0%
Grant	92.6%	89.6%	92.4%	92.6%	93.4%
Harney	93.0%	93.8%	94.1%	95.2%	94.9%
Hood River	94.8%	95.2%	95.0%	96.0%	96.5%
Jackson	94.6%	94.1%	94.5%	94.9%	95.3%
Jefferson	94.9%	94.5%	94.4%	95.1%	95.2%
Josephine	94.6%	94.4%	94.5%	95.0%	95.5%
Klamath	90.9%	92.0%	92.2%	92.3%	93.3%
Lake	92.1%	91.8%	92.6%	92.3%	93.4%
Lane	95.9%	95.9%	95.9%	95.9%	95.7%
Lincoln	92.5%	93.3%	93.7%	93.5%	94.0%
Linn	95.1%	94.9%	94.4%	95.1%	94.8%
Malheur	94.4%	94.7%	94.9%	95.2%	95.7%
Marion	96.2%	96.2%	96.3%	95.5%	95.9%
Morrow	96.8%	96.9%	94.7%	94.9%	92.8%
Multnomah	96.7%	96.8%	96.7%	96.9%	96.6%
Polk	95.0%	95.1%	95.1%	95.2%	95.1%
Sherman	95.2%	95.0%	94.0%	95.2%	94.8%
Tillamook	92.8%	93.3%	93.2%	93.7%	93.7%
Umatilla	94.4%	95.4%	95.1%	95.4%	95.2%
Union	95.5%	95.8%	95.4%	95.1%	95.4%
Wallowa	93.9%	93.6%	94.5%	94.5%	94.5%
Wasco	95.1%	95.7%	95.3%	95.7%	95.6%
Washington	97.6%	97.5%	97.3%	96.6%	96.6%
Wheeler	95.9%	93.6%	92.6%	92.0%	94.1%
Yamhill	95.5%	95.5%	95.2%	95.3%	95.2%

Budget Process Checklist

Note: Local governments in Multnomah County may have a slightly different process involving the Tax Supervising and Conservation Commission.

	Date Accomplished
1. The governing body appoints the budget officer.	_____
2. The governing body appoints the budget committee. The budget committee is made up of the governing body and an equal number of appointed registered voters of the district. The appointed members cannot be officers, agents, or employees of the district	_____
3. The budget officer prepares the proposed budget.	_____
4. The budget officer publishes the Notice of Budget Committee Meeting. Publish notice of the first budget committee meeting(s) scheduled for the purposes of 1) receiving the proposed budget and hearing the budget message, and 2) taking public questions and comments on the budget. If public comment is not to be heard at the first meeting of the budget committee, notice of the first meeting at which public comment will be heard must also be published. To publish the notice: • Print two notices in a newspaper of general circulation that is located within the boundaries of the district. Print the first notice no more than 30 days before the meeting. Print the second notice no less than 5 days before the meeting. Allow at least five days between the two notices. Or, • Mail one notice through the U.S. Post Office by first class mail to each street address within the district. Mail no less than 10 days before the meeting. Or, • Hand deliver one notice to each street address within the boundaries of the district. Deliver no less than 10 days before the meeting.	1st _____ 2nd _____ Or _____ Or _____
5. The budget officer provides a copy of the proposed budget to each member of the budget committee. This may be done at any time prior to the first meeting of the budget committee for which notice is published or at that meeting. Committee members must not discuss or deliberate on the budget outside of a public meeting if a quorum is present.	_____
6. The budget officer files a copy of the budget in the district office. This must be done immediately after providing copies of the budget to the budget committee. This document is a public record. The district must make copies of the budget or the means of duplicating it readily available to any interested person.	_____

7. The executive officer of the district prepares or directs the preparation of the budget message.

The budget message explains the budget. The explanation should include a brief description of the district's fiscal policies and any major changes in the policy, resources or requirements, or staffing from the previous year.

8. The budget committee meets at the time and place in the notice and receives the proposed budget and the budget message.

The budget committee must have a quorum (a majority of the total membership of the committee) present in order to hold a meeting or to take any formal action.

9. The budget committee meets at the time and place in the notice for the purpose of hearing public comment and hears questions and comments from any interested person.

The budget committee can establish procedures for taking testimony. Time limits can be set as long as all parties or sides on issues are treated equally.

10. The budget committee approves the budget.

Before approving the budget, the budget committee can make any changes to the budget that a majority of the committee members agree on.

11. The budget committee establishes and approves the amount or rate of the tax the district will impose.

This approval should be in the form of a motion, which is recorded in the minutes of the committee. Approval is by majority vote of the whole committee. The work of the budget committee is now complete.

12. The budget officer publishes one Notice of Budget Hearing and a summary of the approved budget (Forms LB-1, 2, 3, and 4, if required).

This notice must be published between 5 and 30 days before the hearing by one of the publication methods above. The information for the publication forms comes from the budget detail sheets, "Approved by budget committee" column. The LB-1 summarizes and totals the amounts from the LB-2, 3, and 4.

13. The governing body conducts the budget hearing and takes public comment from any interested person.

The governing body must have a quorum (a majority of the total membership of the governing body) present at the public hearing.

The governing body considers the comments of all interested parties about the budget and the fiscal policy decisions reflected in the budget.

The governing body can establish procedures for taking testimony. Time limits can be set as long as all parties or sides on issues are treated equally.

After the hearing the governing body can make adjustments to the approved budget. They may:

- Reduce the tax rate or amount.
- Adjust estimates of resources and requirements.
- Raise expenditures in any fund up to \$5,000 or 10 percent, whichever is greater.

14. If the governing body raises expenditures in any fund more than \$5,000 or 10 percent, or raises the tax at all, they must republish the adjusted budget and notice of a second budget hearing.

The notice of the second hearing must be published by one of the methods above between 5 and 30 days before the second hearing.

14A. The governing body holds a second budget hearing if required.

15. After the budget hearing, the governing body enacts resolutions or ordinances to adopt the budget, make appropriations, impose tax, and categorize the tax.

These actions can be taken at any regularly scheduled public meeting of the governing body after the budget hearing.

The resolution adopting the budget should state the total amount of all budget requirements. The budget must be adopted by June 30.

The resolution making appropriations creates the authority to make expenditures and to incur obligations for specific purposes. Appropriations must be made by June 30.

Each fund must have its own appropriations. Appropriations are made by object class—personal services, materials and services, capital outlay, debt service, interfund transfers, and contingency. These are the same categories that are used to group the expenditures on the budget detail sheets.

If a fund is set up with organizational units (e.g., General Fund with police department, public works department, and fire department) then the minimum appropriation is by organizational unit.

Appropriations are limited to one fiscal year.

The resolution imposing taxes provides the information used to complete the tax certification form (LB-50). It declares the method of the tax (rate and/or dollar amount) and the amount.

The resolution categorizing taxes is required every year you impose taxes. The Measure 5 categories must be declared. Taxes used for operations or capital improvements are in the "General Government" category. Bonded debt taxes are in the "Excluded from Measure 5 Limits" category.

16. The budget officer submits the certification documents to the assessor's office by July 15.

The assessor gets:

- Two copies of the tax certification form LB-50.

- Two copies of the resolution statements.
- Two copies of the successful ballot measure for any tax to be imposed this year for the first time.

Do not send the entire budget document to the assessor unless specifically requested.

The county clerk gets:

- One copy of the entire budget document including the notices, resolutions and approved ballot measures by September 30.

If the district cannot meet the July 15 deadline, a written request for an extension of time to certify must be submitted by July 15. If the assessor agrees, he/she will respond in writing giving you an extended filing deadline.

The taxes shown on the LB-50 **must be the same** as the taxes declared and categorized in the resolutions. If the resolution imposing taxes declares taxes in a dollar amount, then the LB-50 must also show the same dollar amount. If the resolution imposes a rate, the LB-50 must show the same rate.

Incomplete certifications or inconsistent certifications may not be accepted by the assessors' office. The assessor's office has no authority to alter your resolutions or your certification forms. If there is an error, the district must correct it and resubmit the documents. With approval of the assessor, you may have until October 1 to correct certification errors. Failure to meet the deadline could prevent the assessor from extending your taxes on the tax roll.

A

Use this notice if public comment will be taken at this meeting.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the _____, _____ State of Oregon,
(District Name) (County)

to discuss the budget for the fiscal year July 1, 2001 to June 30, 2002 will be held at _____
(Location)

_____. The meeting will take place on the _____ day of _____,
(Month)

20 _____ at _____
(Time) ☐ A.M. ☐ P.M. The purpose of the meeting is to receive the budget message and to receive comment from

the public on the budget. A copy of the budget document may be inspected or obtained on or after _____
(Date)

at _____, between the hours of _____ and _____
(Location) ☐ A.M. ☐ P.M. ☐ A.M. ☐ P.M.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

150-504-021 (Rev. 11-00)

B

Use this notice if public comment will be taken at a later meeting.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the _____, _____ State of Oregon,
(District Name) (County)

on the budget for the fiscal year July 1, 2001 to June 30, 2002 will be held at _____
(Location)

_____. The meeting will take place on the _____ day of _____,
(Month)

20 _____ at _____
(Time) ☐ A.M. ☐ P.M. The purpose of the meeting is to receive the budget message.

A copy of the budget document may be inspected or obtained on or after _____ at _____
(Date) (Location)

_____, between the hours of _____ and _____
☐ A.M. ☐ P.M. ☐ A.M. ☐ P.M.

This is a public meeting where deliberation of the Budget Committee will take place. Listed below is the time and place of an additional Budget Committee meeting that will be held to take public comment. Any person may appear at this meeting and discuss the proposed programs with the Budget Committee.

Date: _____ Time: _____
☐ A.M. ☐ P.M. Location: _____

150-504-021 (Rev. 11-00)

FORM
LB-1

NOTICE OF BUDGET HEARING

A meeting of the _____ will be held on _____, 2001
(Governing Body) (Date)
at _____
□ a.m. (Location)
□ p.m. at _____
The purpose of this meeting is to discuss the budget for
the fiscal year beginning July 1, 2001 as approved by the _____ Budget Committee.
(Municipal Corporation)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at _____
_____ between the hours of _____ and _____. This budget was prepared on
(Street Address)
a basis of accounting that is ☐ consistent; ☐ not consistent with the basis of accounting used during the preceding year. Major changes,
if any, and their effect on the budget, are explained below.

County	City	Chairperson of Governing Body	Telephone Number ()
--------	------	-------------------------------	-----------------------------

FINANCIAL SUMMARY

☐ Check this box if your budget only has one fund.		TOTAL OF ALL FUNDS	Adopted Budget This Year — 2000–2001	Approved Budget Next Year — 2001–2002
Anticipated Requirements	1. Total Personal Services			
	2. Total Materials and Supplies			
	3. Total Capital Outlay			
	4. Total Debt Service			
	5. Total Transfers			
	6. Total Contingencies			
	7. Total All Other Expenditures and Requirements			
	8. Total Unappropriated Ending Fund Balance			
	9. Total Requirements — add lines 1 through 8			
Anticipated Resources	10. Total Resources Except Property Taxes			
	11. Total Property Taxes Estimated to be Received			
	12. Total Resources — add lines 10 and 11			
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11)			
	14. Plus: Estimated Property Taxes Not to be Received			
	A. Loss Due to Constitutional Limits			
	B. Discounts Allowed, Other Uncollected Amounts			
Tax Levies By Type	15. Total Tax Levied — add lines 13 and 14			
			Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit _____)			
	17. Local Option Taxes			
	18. Levy for Bonded Debt or Obligations			

STATEMENT OF INDEBTEDNESS

Debt Outstanding		Debt Authorized, Not Incurred	
☐ None	☐ As Summarized Below	☐ None	☐ As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2001–2002 Approved Budget Year	July 1, 2001–2002 Approved Budget Year
Bonds		
Interest Bearing Warrants		
Other		
Total Indebtedness		

Short-Term Debt This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:			
FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

FORM
LB-2

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes			

Name of Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes			

Name of Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes			

Name of Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes			

FORM
LB-3

FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page.

Name of Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes			
11. Property Taxes Estimated to be Received			
12. Total Resources (add lines 10 and 11)			
13. Property Taxes Estimated to be Received (line 11)			
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts			
15. Total Tax Levied (add lines 13 and 14)		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____)			
17. Local Option Taxes			
18. Levy for Bonded Debt or Obligations			

Name of Fund	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			
10. Total Resources Except Property Taxes			
11. Property Taxes Estimated to be Received			
12. Total Resources (add lines 10 and 11)			
13. Property Taxes Estimated to be Received (line 11)			
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts			
15. Total Tax Levied (add lines 13 and 14)		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____)			
17. Local Option Taxes			
18. Levy for Bonded Debt or Obligations			

FORM
LB-4

SUMMARY OF ORGANIZATION
UNIT/PROGRAM BY FUND

Publish ONLY completed portion of this page.

Name of Fund			
Name of Unit/Program/Department	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			

Name of Unit/Program/Department			
Name of Unit/Program/Department	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			

Name of Unit/Program/Department			
Name of Unit/Program/Department	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			

Nondepartmental			
Nondepartmental	Actual Data Last Year 1999-00	Adopted Budget This Year 2000-01	Approved Budget Next Year 2001-02
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated Ending Fund Balance			
9. Total Requirements			

SECOND NOTICE OF BUDGET HEARING

A public hearing on a proposed budget for _____, _____
(District Name) (County)

State of Oregon, for the fiscal year July 1, 2001 to June 30, 2002 will be held at _____
(Location)

The hearing will take place on the _____ day of _____, 20____ at _____
(Month) (Time) ☐ a.m. ☐ p.m.

The purpose of the hearing is to discuss the budget with interested persons. The first Notice of Budget Hearing and Financial Summary was posted on _____. A copy of the budget document may be inspected or obtained at _____
(Date)

_____ between the hours of _____
(Location) ☐ a.m. ☐ a.m. ☐ p.m. and _____ ☐ p.m.

Governing Body Chairperson _____ Date _____

Total Budget Requirements	Last Year's Total Levy		This Year's Total Levy		Change From Last Year	
	Rate	Amount	Rate	Amount	Rate	Amount
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

This notice is only to be used by districts making their Notice of Budget Hearing by posting.

If this form is used, it must be published in a newspaper, mailed by first class mail, or hand-delivered.

Resolution No. _____

BE IT RESOLVED that the Board of Directors of the _____ hereby adopts the budget for fiscal year 2001-02 in the total of \$ _____ now on file at the _____.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2001, and for the purposes shown below are hereby appropriated:

General Fund	Reserve Fund
Personal Services\$ _____	Personal Services\$ _____
Materials & Services\$ _____	Materials & Services\$ _____
Capital Outlay\$ _____	Capital Outlay\$ _____
Transfers\$ _____	Total\$ _____
_____ \$ _____	
Contingency\$ _____	
Total\$ _____	
Debt Service Fund	Fund
Debt Service\$ _____	Personal Services\$ _____
	Materials & Services\$ _____
	Capital Outlay\$ _____
	_____ \$ _____
	Contingency\$ _____
	Total\$ _____
	TOTAL APPROPRIATIONS
	ALL FUNDS\$ _____

BE IT RESOLVED that the Board of Directors of the _____ hereby imposes the taxes provided for in the adopted budget at the rate of \$ _____ per \$1000 of assessed value for operations; and in the amount of \$ _____ for bonds; and that these taxes are hereby imposed and categorized for tax year 2001-02 upon the assessed value of all taxable property within the district.

	General Government Limitation	Excluded from Limitation
General Fund	\$ _____ /\$1000	
Debt Service Fund		\$ _____

The above resolution statements were approved and declared adopted on this _____ day of June 2001.

Signature

Signature

Signature

Signature

Signature

Notice of Property Tax
and Certification of Intent to Impose a
Tax, Fee, Assessment or Charge on Property

2001-2002

To assessor of _____ County

☐ Check here if this is
an amended form.

• Be sure to read instructions in the 2001-2002 Notice of Property Tax Levy Forms and Instructions booklet.

The _____ has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of _____ County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District		City	State	ZIP
Contact Person	Title	Daytime Telephone	Date	

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1. Permanent rate limit tax (per \$1000)	1		Excluded from Measure 5 Limits
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. Levy for "Gap Bonds"	4		
5. Levy for pension and disability obligations	5		Dollar Amount of Bond Levy
6. Levy for bonded indebtedness not subject to Measure 5 or Measure 50	6		

Certification—Check one box.

- ☐ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART II: RATE LIMIT CERTIFICATION

7. Permanent rate limit in dollars and cents per \$1,000	7	
8. Date received voter approval for rate limit if new district	8	
9. Estimated permanent rate limit for newly merged/consolidated district	9	

PART III: SCHEDULE OF LOCAL OPTION TAXES — Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax amount -or- rate authorized per year by voters

PART IV: SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges or assessments will be imposed on specific property within your district you must attach a complete listing of prop-
erties, by assessor's account number, to which fees, charges or assessments will be imposed. Show the fees, charges or assess-
ments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____. (Must be completed if you have an entry in Part IV.)

NOTICE OF
SUPPLEMENTAL BUDGET HEARING

*Use for supplemental budget proposing an increase in a fund of 10 percent or more.

A public hearing on a proposed supplemental budget for _____, _____
(District Name) (County)

State of Oregon, for the fiscal year July 1, 2001 to June 30, 2002 will be held at _____
(Location)

The hearing will take place on the _____ day of _____, 20____ at _____
(Month) (Time) ☐ a.m. ☐ p.m.

The purpose of the hearing is to discuss the supplemental budget with interested persons.

A copy of the supplemental budget document may be inspected or obtained on or after _____ at _____
(Date)

_____ between the hours of _____ ☐ a.m. ☐ a.m.
(Location) ☐ p.m. and _____ ☐ p.m.

SUMMARY OF SUPPLEMENTAL BUDGET
PUBLISH ONLY THOSE FUNDS BEING MODIFIED

FUND:

Resource	Amount	Requirement	Amount
1. _____	_____	1. _____	_____
2. _____	_____	2. _____	_____
3. _____	_____	3. _____	_____
Total Resources		Total Requirements	

Comments

FUND:

Resource	Amount	Requirement	Amount
1. _____	_____	1. _____	_____
2. _____	_____	2. _____	_____
3. _____	_____	3. _____	_____
Total Resources		Total Requirements	

Comments